

COUNTY EXECUTIVE'S 2006 BUDGET

DEPT: PROPERTY TAXES

UNIT NO. 1900-1201

FUND: General - 0001

OPERATING AUTHORITY & PURPOSE

Pursuant to Section 59.60 of the Wisconsin Statutes, property tax requirements are determined by estimating total expenditures and deducting the estimated amount of revenue from non-property tax sources and the amount of any surplus at the close of the prior fiscal year.

1993 Levy Rate Cap: Effective August 12, 1993, Section 59.605, Wisconsin Statutes imposed a property tax rate limit for Wisconsin counties. Separate limits were imposed for operating levy rates and debt service levy rates. Initially, the baseline for the rate limit was the 1992 actual tax rate adopted for 1993 budget purposes. The County cannot exceed these operating levy rate and debt levy rate limits unless one or more conditions apply, as described below. The statute establishes specific penalties for failure to meet the tax rate limit requirements. Among the penalties for exceeding the tax rate limits are reductions in State shared revenues and transportation aids.

Under the terms of the 1993 levy rate cap, general obligation debt can be issued only if one of the following conditions is met: (1) a referendum is held that approves the debt issuance; (2) the County Board of Supervisors adopts a resolution that sets forth its reasonable expectation that the issuance of the debt will not cause the County to increase the debt levy rate; (3) the issuance of the debt was authorized by an initial resolution adopted prior to the effective date of 1993 Wisconsin Act 16 (August 12, 1993); (4) the debt is issued for certain specified purposes, including financing regional projects under Section 67.5(7)(f); (5) the debt is issued to fund or refund outstanding municipal obligations; or (6) the County Board of Supervisors adopts an initial resolution authorizing the issuance of the debt by a vote of at least three-fourths of the members-elect of the County Board.

2005 Levy Cap: Effective July 27, 2005, Section 66.0602, 2005 Wisconsin Act 25 Local Levy Limits has been enacted so that no city, village, town or county may increase its levy in any year by a percentage that exceeds the political subdivision's valuation factor. The "valuation factor" means a percentage equal to the percentage change in the political subdivision's January 1 equalized value due to new construction less improvements removed between the previous year and the current year but not less than 2.

The 2005 levy cap combines operating and debt service levy amounts. The conditions under which the levy limit may be adjusted include: (a) if a political subdivision transfers to another governmental unit responsibility for providing any service that the political subdivision provided in the preceding year, the levy increase limit otherwise applicable under this section to the political subdivision in the current year is decreased to reflect the cost that the political subdivision would have incurred to provide that service as determined by the department of revenue; (b) if a political subdivision increases the services that it provides by adding responsibility for providing a service transferred to it from another governmental unit that provided the service in the preceding year, the levy increase limit otherwise applicable under this section to the political subdivision in the current year is increased to reflect the costs of that service, as determined by the department of revenue; (c) if a city or village annexes territory from a town, the city's or village's levy increase limit otherwise applicable under this section is increased in the current year by an amount equal to the town levy on the annexed territory in the preceding year and the levy increase limit otherwise applicable under this section in the current year for the town from which the territory is annexed is decreased by that same amount, as determined by the department of revenue; (d)(1) if the amount of debt service for a political subdivision is the preceding year is less than the amount of debt service needed in the current year, as a result of the political subdivision adopting a resolution before July 1, 2005, authorizing the issuance of debt, the levy increase limit otherwise applicable to the political subdivision in the current year is increased by the difference between these 2 amounts, as determined by the department of revenue and (2) if the limit does not apply to amounts levied by a political subdivision for the payment of any general obligation debt service, including debt service on debt issued or reissued to fund or refund outstanding obligations of the political subdivision, interest on outstanding debt of the political subdivision, or the payment of related issuance costs or redemption premiums, authorized on or after July 1, 2005, and secured by the full faith and credit of the political subdivision; (e) the limit does not apply to the amount that a county levies in that year for a county children with disabilities education board; and, (f) the limit does not apply to the amount that a 1st class city levies for school purposes. The County is required to comply with both the 1993 levy rate cap and the 2005 levy cap.

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Section 59.605, Wisconsin State Statutes, establishes specific penalties for failure to meet the limit requirements. Among the penalties for

exceeding the limits are reductions in State shared revenues and transportation aids.

BUDGET SUMMARY			
	2004 <u>Actual</u>	2005 <u>Budget</u>	2006 <u>Budget</u>
Property Tax Levy	\$ 219,406,873	\$ 225,883,651	\$ 225,883,651

STATISTICAL SUPPORTING DATA

	2005 <u>Budget</u>	2006 <u>Budget</u>	2005/2006 <u>Change</u>
<u>General County</u>			
Expenditures	\$ 1,187,924,934	\$ 1,246,150,622	\$ 58,225,688
Revenues	929,932,528	959,110,558	29,178,030
Bond Issues	32,108,755	61,156,413	29,047,658
General County Property Tax Levy	\$ 225,883,651	\$ 225,883,651	\$ 0

COUNTY EXECUTIVE'S 2006 BUDGET**DEPT:** PROPERTY TAXES**UNIT NO.** 1900-1201**FUND:** General - 0001**Summary of 2006 Tax Levy**

Dept. No.	Department Description	2006 Budget			Type Fund**
		Expenditures	Revenues	Tax Levy	
<u>Legislative and Executive</u>					
1000	County Board	\$ 4,898,530	\$ 18,000	\$ 4,880,530	GEN
1001	County Board-Department of Audit	2,281,345	0	2,281,345	GEN
1011	County Executive-General Office	925,831	15,000	910,831	GEN
1021	County Exec-Veteran's Services	279,806	13,000	266,806	GEN
1040	County Board-Ofc of Community Business Development Partners	634,018	21,000	613,018	GEN
	Total Legislative and Executive	\$ 9,019,530	\$ 67,000	\$ 8,952,530	
<u>Staff Agencies</u>					
1019	DAS-Office for Persons w/Disabilities	\$ 811,622	\$ 107,000	\$ 704,622	GEN
1110	Civil Service Commission	62,543	0	62,543	GEN
1120	Personnel Review Board	156,950	0	156,950	GEN
1130	Corporation Counsel	1,915,902	141,027	1,774,875	GEN
1140	DAS-Human Resources	4,352,495	1,024,591	3,327,904	GEN
1150	DAS-Risk Management	6,111,262	6,474,789	(363,527)	INTER
1151	DAS-Fiscal Affairs	3,348,303	11,000	3,337,303	GEN
1152	DAS-Procurement	884,003	39,551	844,452	GEN
1160	DAS-Information Mgt Services	18,250,552	145,068	18,105,484	INTER
1190	DAS-Economic & Comm Develop	18,848,290	20,445,835	(1,597,545)	GEN
	Total Staff Agencies	\$ 54,741,922	\$ 28,388,861	\$ 26,353,061	
<u>Sundry Appropriations and Revenues</u>					
1900-					
1999	Non-Departmentals	\$ (5,918,192)	\$ 114,118,829	\$ (120,037,021)	GEN
	Total Sundry Appropriations and Revenues	\$ (5,918,192)	\$ 114,118,829	\$ (120,037,021)	
<u>Courts and Judiciary</u>					
2000	Combined Court Related Services	\$ 34,251,682	\$ 10,150,526	\$ 24,101,156	GEN
2430	Department of Child Support	18,009,567	18,169,582	(160,015)	GEN
	Total Courts and Judiciary	\$ 52,261,249	\$ 28,320,108	\$ 23,941,141	

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<u>General Government</u>					
3010	Election Commission	\$ 980,693	\$ 44,783	\$ 935,910	GEN
3090	County Treasurer	1,085,511	1,246,500	(160,989)	GEN
3270	County Clerk	612,220	565,247	46,973	GEN
3400	Register of Deeds	3,183,796	6,023,000	(2,839,204)	GEN
	Total General Government	\$ 5,862,220	\$ 7,879,530	\$ (2,017,310)	
<u>Public Safety</u>					
4000	Sheriff	\$ 72,203,629	\$ 12,469,606	\$ 59,734,023	GEN
4300	House of Correction	43,369,013	5,173,569	38,195,444	GEN
4500	District Attorney	16,259,790	8,555,153	7,704,637	GEN
4900	Medical Examiner	3,509,658	899,795	2,609,863	GEN
	Total Public Safety	\$ 135,342,090	\$ 27,098,123	\$ 108,243,967	
<u>Parks and Public Infrastructure</u>					
5040	DPPI-Airport	\$ 59,364,170	\$ 62,085,486	\$ (2,721,316)	ENTER
5070	DPPI-Transportation Services	2,646,620	2,790,509	(143,889)	INTER
5080	DPPI-Architect., Engineer & Environ	6,176,621	5,795,415	381,206	INTER
5100	DPPI-Highway Maintenance	15,021,027	14,467,283	553,744	GEN
5300	DPPI-Fleet Management	11,157,791	11,689,470	(531,679)	INTER
5600	Milwaukee Cty Transit/Paratransit	103,057,638	84,637,061	18,420,577	ENTER
5700	DPPI-Facilities Management	28,326,153	13,253,487	15,072,666	INTER
5800	DPPI-Director's Office	2,308,333	374,571	1,933,762	GEN
9000	DPPI-Parks	36,892,980	19,190,395	17,702,585	GEN
	Total Parks and Public Infrastructure	\$ 264,951,333	\$ 214,283,677	\$ 50,667,656	
<u>Health and Human Services</u>					
6300	DHHS-Behavioral Health Division	\$ 158,800,858	\$ 125,296,694	\$ 33,504,164	ENTER
7200	DHHS-County Health Programs	61,736,095	42,774,867	18,961,228	GEN
7900	Department on Aging	166,895,372	165,350,178	1,545,194	GEN
8000	Dept of Health & Human Services	179,710,700	161,136,333	18,574,367	GEN
	Total Health & Human Services	\$ 567,143,025	\$ 494,558,072	\$ 72,584,953	

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<u>Recreation and Culture</u>					
9500	Zoological Department	\$ 20,188,990	\$ 14,684,082	\$ 5,504,908	GEN
9700	Museum	3,502,376	0	3,502,376	GEN
9910	University Extension	331,365	122,105	209,260	GEN
	Total Recreation and Culture	\$ 24,022,731	\$ 14,806,187	\$ 9,216,544	
<u>Debt Service</u>					
9960	General County Debt Service	\$ 55,565,252	\$ 8,304,508	\$ 47,260,744	DEBT
	Total Debt Service	\$ 55,565,252	\$ 8,304,508	\$ 47,260,744	
<u>Capital Projects</u>					
1200-					
1876	Capital Improvements*	\$ 82,124,711	\$ 81,407,325	\$ 717,386	CAP
	Total Capital Projects	\$ 82,124,711	\$ 81,407,325	\$ 717,386	
<u>Expendable Trust Accounts</u>					
0601	Office for Disabilities Trust Fund	\$ 7,500	\$ 7,500	\$ 0	TF
0701-					
0702	DHS-MHD Trust Funds	35,100	35,100	0	TF
0319-					
0329	Zoo Trust Funds	992,151	992,151	0	TF
	Total Expendable Trust Funds	\$ 1,034,751	\$ 1,034,751	\$ 0	
	Total County	\$ 1,246,150,622	\$ 1,020,266,971	\$ 225,883,651	

* Revenues include \$27,571,229 in general obligation bonding, \$16,092,556 in reimbursement revenue, \$97,400 in construction fund investment earnings, \$750,000 in sales tax revenues, \$2,438,298 in Passenger Facility Charge cash financing, \$872,658 in private contributions, \$33,585,184 in Airport revenue bonds and \$717,385 in property tax levy.

** Type of fund, according to generally accepted accounting principles (GAAP), includes the following:

<u>Designation</u>	<u>Type of Fund</u>
GEN	General Fund
INTER	Internal Service Fund
ENTER	Enterprise Fund
DEBT	Debt Service Fund
CAP	Capital Projects Fund
TF	Trust Fund